Office:

UILC: 6213.08-00

From:

Sent: Thursday, February 28, 2013 4:16:18 PM

To: Cc:

Subject: RE: IRC 6213(d) Issue

The Eighth Circuit has held that Form 870-AD agreements are not binding agreements and do not conclusively settle a tax liability. See Ihnen v. United States, 272 F.3d 577, 579 (8th Cir. 2001). Accordingly, the Form 870-AD executed by the taxpayers and the Service would not preclude assessment of the carryback adjustment here. I hope this is helpful.